GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Section 172 of the Act – Removal of Difficulties - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 267, **Dated: 04-04-2019**

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/ 2015/ROD-2/2018, dated.19-01-2019.

** ** **

ORDER:

WHEREAS, sub-section (4) of section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (here in after in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in the State of Andhra Pradesh and the taxpayers were still in the process of familiarizing themselves with the new taxation system and due to lack of said familiarity-

(i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;

(ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Andhra Pradesh Goods and Services Tax Act, 2017, the Government, on

recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely:––

1. Short title––This Order may be called the Andhra Pradesh Goods and Services Tax (Removal of Difficulties) Order No. 2 of 2019.-

2.In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

"Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.".

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: ––

"Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER